

| | FTP | Personnel Costs | Operating Expenditures | Capital Outlay | Trustee/ Ben Payments | Lump Sum | Total Gov Rec |
|---|--------------|--------------------|---------------------------|-------------------|--------------------------|----------|------------------|
| Description: Administers the voluntary tax compliance program and registration of permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette, and tobacco taxes. Ensures that all individuals and licensed businesses are mailed proper tax forms for reporting. Provides taxpayer accounting, which includes establishing taxpayer liability as well as processing revenue and refund documents submitted by taxpayers. Maintains a records system capable of providing individuals with tax documents. | | | | | | | |
| FY 2003 Original Appropriation | | | | | | | |
| 3.00 FY 2003 Original Appropriation: SB 1527 | | | | | | | |
| General | 64.95 | 2,610,500 | 1,180,700 | 0 | 0 | 0 | 3,791,200 |
| Dedicated | 11.05 | 556,200 | 196,400 | 1,600 | 0 | 0 | 754,200 |
| Other | 0.00 | 0 | 18,300 | 0 | 0 | 0 | 18,300 |
| Total | 76.00 | 3,166,700 | 1,395,400 | 1,600 | 0 | 0 | 4,563,700 |
| Appropriation Adjustments | | | | | | | |
| 4.43 Negative Supplemental: The General Fund holdback, as directed by Executive Orders 2002-08 and 2002-09, is incorporated as a negative supplemental appropriation for FY 2003. | | | | | | | |
| General | 0.00 | (98,500) | 0 | 0 | 0 | 0 | (98,500) |
| Total | 0.00 | (98,500) | 0 | 0 | 0 | 0 | (98,500) |
| FY 2003 Total Appropriation | | | | | | | |
| General | 64.95 | 2,512,000 | 1,180,700 | 0 | 0 | 0 | 3,692,700 |
| Dedicated | 11.05 | 556,200 | 196,400 | 1,600 | 0 | 0 | 754,200 |
| Other | 0.00 | 0 | 18,300 | 0 | 0 | 0 | 18,300 |
| Total | 76.00 | 3,068,200 | 1,395,400 | 1,600 | 0 | 0 | 4,465,200 |
| Expenditure Adjustments | | | | | | | |
| 6.51 Transfer Between Programs: Transfer Operating Expenditures from General Services to Revenue Operations to redistribute appropriation. | | | | | | | |
| General | 0.00 | 0 | 80,000 | 0 | 0 | 0 | 80,000 |
| Total | 0.00 | 0 | 80,000 | 0 | 0 | 0 | 80,000 |
| FY 2003 Estimated Expenditures | | | | | | | |
| General | 64.95 | 2,512,000 | 1,260,700 | 0 | 0 | 0 | 3,772,700 |
| Dedicated | 11.05 | 556,200 | 196,400 | 1,600 | 0 | 0 | 754,200 |
| Other | 0.00 | 0 | 18,300 | 0 | 0 | 0 | 18,300 |
| Total | 76.00 | 3,068,200 | 1,475,400 | 1,600 | 0 | 0 | 4,545,200 |
| Base Adjustments | | | | | | | |
| 8.13 FTP or Fund Adjustments: Negative supplemental appropriations recommended in decision unit 4.43 are restored. This allows agencies to reconcile FY 2003 temporary reductions with permanent reductions to base spending authority for FY 2004. | | | | | | | |
| General | 0.00 | 98,500 | 0 | 0 | 0 | 0 | 98,500 |
| Total | 0.00 | 98,500 | 0 | 0 | 0 | 0 | 98,500 |
| 8.41 Removal of One-Time Expenditures: Removal of one-time funds for replacement of portable compressor and other miscellaneous equipment. | | | | | | | |
| Dedicated | 0.00 | 0 | 0 | (1,600) | 0 | 0 | (1,600) |
| Total | 0.00 | 0 | 0 | (1,600) | 0 | 0 | (1,600) |

Tax Commission, State
Revenue Operations

| | <u>FTP</u> | <u>Personnel Costs</u> | <u>Operating Expenditures</u> | <u>Capital Outlay</u> | <u>Trustee/ Ben Payments</u> | <u>Lump Sum</u> | <u>Total Gov Rec</u> |
|--|--------------|----------------------------|-----------------------------------|---------------------------|----------------------------------|-----------------|--------------------------|
| 8.53 Base Reduction: Permanent reductions in agency base budgets are made to accommodate limited General Fund revenue for fiscal year 2004. Reductions will be accommodated through program consolidations, expenditure management, and other program changes that realign funding availability with program requirements. | | | | | | | |
| General | 0.00 | (98,500) | 0 | 0 | 0 | 0 | (98,500) |
| Total | 0.00 | (98,500) | 0 | 0 | 0 | 0 | (98,500) |
| FY 2004 Base | | | | | | | |
| General | 64.95 | 2,512,000 | 1,260,700 | 0 | 0 | 0 | 3,772,700 |
| Dedicated | 11.05 | 556,200 | 196,400 | 0 | 0 | 0 | 752,600 |
| Other | 0.00 | 0 | 18,300 | 0 | 0 | 0 | 18,300 |
| Total | 76.00 | 3,068,200 | 1,475,400 | 0 | 0 | 0 | 4,543,600 |
| Program Maintenance | | | | | | | |
| 10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and reduced costs of unemployment insurance and Division of Human Resources fees. | | | | | | | |
| General | 0.00 | 46,900 | 0 | 0 | 0 | 0 | 46,900 |
| Dedicated | 0.00 | 8,000 | 0 | 0 | 0 | 0 | 8,000 |
| Total | 0.00 | 54,900 | 0 | 0 | 0 | 0 | 54,900 |
| 10.13 Employee Benefit Costs: The Governor recommends funding to be applied to the employee portion of health and dental insurance cost increases. The employer share of the increase is addressed in decision unit 10.11. | | | | | | | |
| General | 0.00 | 8,100 | 0 | 0 | 0 | 0 | 8,100 |
| Dedicated | 0.00 | 1,400 | 0 | 0 | 0 | 0 | 1,400 |
| Total | 0.00 | 9,500 | 0 | 0 | 0 | 0 | 9,500 |
| 10.21 General Inflation: The Governor recommends no increase for inflation. | | | | | | | |
| General | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.61 Change In Employee Compensation: The Governor recommends compensation increases be funded with agency salary savings wherever possible. | | | | | | | |
| General | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.62 Group and Temporary: The Governor recommends compensation increases be funded with agency salary savings wherever possible. | | | | | | | |
| General | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.71 External Nonstandard Adjustment: In 1998, The State Tax Commission agreed to a five year lease extension at the MK Plaza in Boise. This recommendation provides funds for a rent increase as outlined in the lease contract. | | | | | | | |
| General | 0.00 | 0 | 99,700 | 0 | 0 | 0 | 99,700 |
| Dedicated | 0.00 | 0 | 14,600 | 0 | 0 | 0 | 14,600 |
| Total | 0.00 | 0 | 114,300 | 0 | 0 | 0 | 114,300 |

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|--|--------------|----------------------------|-----------------------------------|---------------------------|----------------------------------|-----------------|--------------------------|
| 10.72 External Nonstandard Adjustment: Not recommended: Provide funds for additional increases in postal expenses. | | | | | | | |
| General | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| FY 2004 Total Maintenance | | | | | | | |
| General | 64.95 | 2,567,000 | 1,360,400 | 0 | 0 | 0 | 3,927,400 |
| Dedicated | 11.05 | 565,600 | 211,000 | 0 | 0 | 0 | 776,600 |
| Other | 0.00 | 0 | 18,300 | 0 | 0 | 0 | 18,300 |
| Total | 76.00 | 3,132,600 | 1,589,700 | 0 | 0 | 0 | 4,722,300 |
| FY 2004 Gov's Recommendation | | | | | | | |
| General | 64.95 | 2,567,000 | 1,360,400 | 0 | 0 | 0 | 3,927,400 |
| Dedicated | 11.05 | 565,600 | 211,000 | 0 | 0 | 0 | 776,600 |
| Other | 0.00 | 0 | 18,300 | 0 | 0 | 0 | 18,300 |
| Total | 76.00 | 3,132,600 | 1,589,700 | 0 | 0 | 0 | 4,722,300 |